

If there are any additional fees resulting from this communication, please charge the same to our Deposit Account No. 18-0160, our Order No. FRR-32641.

Respectfully submitted,

RANKIN, HILL, PORTER & CLARK LLP

By 
Paul R. Katterle, Reg. No. 36563

September 17, 2003

700 Huntington Building
925 Euclid Avenue
Cleveland, Ohio 44115-1405
(216) 566-9700
Customer No. 007609